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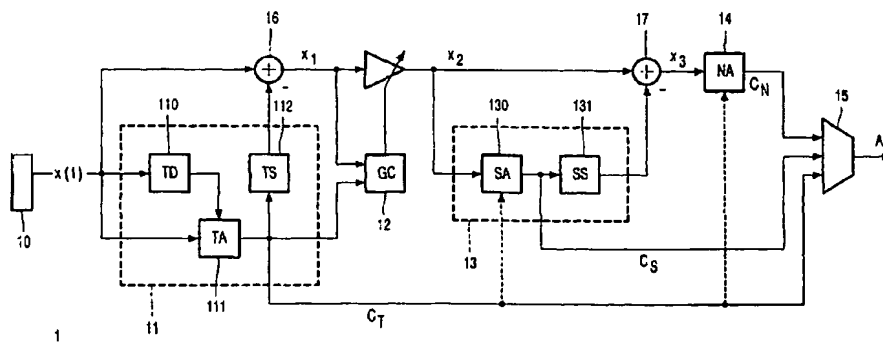
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(54) Title: SINUSOIDAL AUDIO CODING



(57) Abstract: Coding (1) an audio signal (x) comprises providing a respective set of sampled signal values for each of a plurality of sequential segments. The sampled signal values are analysed (130) to generate one or more sinusoidal components for each of the plurality of sequential segments. The sinusoidal components are linked across a plurality of sequential segments. Sinusoidal codes (CS) comprise tracks of linked sinusoidal components for each of the plurality of sequential segments. Each track comprises a frequency and amplitude for a sinusoidal component in a starting segment of a track whereas selected tracks include an indicator that no phase is included for said starting segment.